

## **BILL ANALYSIS**

H.B. 3046  
By: Dale  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties contend that municipalities should have greater flexibility in using a combined ballot proposition to adopt, repeal, or make adjustments to municipal sales taxes. H.B. 3046 seeks to provide this flexibility by removing limitations on the types of municipal sales tax that may be adopted, repealed, or adjusted by a ballot proposition.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3046 amends the Tax Code to remove language limiting the type of municipal sales tax a municipality may lower, repeal, raise, or adopt by a combined ballot proposition to a dedicated or special purpose municipal sales tax.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.